



Name of Estate or Trust		Dept. of Revenue No.	<b>Check one:</b> <input type="checkbox"/> Estate <input type="checkbox"/> Simple Trust <input type="checkbox"/> Complex Trust <input type="checkbox"/> Bankruptcy Estate <i>If trust, check one:</i> <input type="checkbox"/> Testamentary <input type="checkbox"/> Inter Vivos
Name, Address, and Title of Fiduciary		Federal Identification No.	
Name of Attorney	Attorney's Phone Number	Iowa County in which estate is pending	
Address (Number and Street)	City	State Zip Code	
		Probate No.	

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and to make written or oral presentations on behalf of the trust or estate.

Have prior returns been filed for this estate or trust? ☐ Yes ☐ No

Is Income Tax Certificate of Acquittance requested? ☐ Yes ☐ No

Is this an amended IA 1041? ☐ Yes ☐ No

Is an Iowa 706 being filed? ☐ Yes ☐ No

INCOME	1. Dividends (enter full amount) .....	1. _____
	2. Interest .....	2. _____
	3. Income from partnerships and other fiduciaries (attach supporting schedule) .....	3. _____
	4. Net rents and royalties .....	4. _____
	5. Net business and farm income or loss (attach Schedules C or C-EZ and F, federal form 1040) ...	5. _____
	6. Net gain (loss) from capital assets .....	6. _____
	7. Ordinary gains (losses) (attach federal form 4797) .....	7. _____
	8. Other income (state nature of income) .....	8. _____
	9. Total income (add lines 1 through 8) .....	9. _____ ▲
DEDUCTIONS	10. Interest (enter on Schedule D, page 2) .....	10. _____
	11. Taxes (enter on Schedule D, page 2) .....	11. _____
	12. Fiduciary fees (enter on Schedule D, page 2) .....	12. _____
	13. Charitable deduction (from income in compliance with Will or Trust instrument) .....	13. _____
	14. Attorney, accountant, and return preparer fees (enter on Schedule D, page 2) .....	14. _____
	15. Other deductions not subject to 2% floor (enter on Schedule D, page 2) .....	15. _____
	16. Allowable miscellaneous itemized deductions (enter on Schedule D, page 2) .....	16. _____
	17. Total (add lines 10 through 16) .....	17. _____ ▲
	18. Balance (subtract line 17 from line 9) .....	18. _____ ▲
	19. Distributions to beneficiaries (complete Schedule B on page 2 or attach federal Schedule K-1) .....	19. _____
	20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share) .....	20. _____
	21. Total (add lines 19 and 20) .....	21. _____
22. Taxable income of fiduciary (line 18 minus line 21) <b>Must be zero on final return</b> .....	22. _____ ▲	
Residents complete lines 23-32. Nonresidents complete Schedule C and enter on line 32.		
RESIDENT COMPUTED TAX	23. Compute tax from rate Schedule E, page 2 .....	23. _____
	24. Iowa lump sum tax (attach federal Schedule 4972) .....	24. _____
	25. Iowa minimum tax (attach IA 6251) .....	25. _____
	26. Tax before credits (add lines 23 through 25) .....	26. _____
	27. Personal exemption credit .....	27. 40.00
	28. Out-of-state tax credit (attach copy of out-of-state return and schedule IA 130) .....	28. _____
	29. Motor fuel tax credit (attach Schedule IA 4136) .....	29. _____
	30. Other credits (attach IA 148 Tax Credits Schedule) .....	30. _____
	31. Total credits (add lines 27 through 30) .....	31. _____
	32. Tax liability: Residents subtract line 31 from 26. Nonresidents enter amount from line 19, Schedule C .....	32. _____
TAX DUE	33. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher .....	33. _____
	34. Refund: If line 33 is larger than line 32, enter the difference .....	34. _____ ▲
	35. Amount due: If line 33 is less than line 32, enter the difference .....	35. _____ ▲

Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467

**DECLARATION:** The undersigned hereby certifies and declares that this return together with any schedules or papers attached hereto has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

**SIGN HERE**  
Signature of fiduciary or officer representing fiduciary

Date

Signature of preparer other than fiduciary

Preparer's ID No.

Address

Date

**Fiduciary Schedules A, B, C, D and E**

**Schedule A - Background Information:** Answer all applicable questions.

1. Date estate was opened or created \_\_\_\_\_
2. Date of decedent's death \_\_\_\_\_
3. Decedent's business or occupation \_\_\_\_\_
4. Decedent's age at death \_\_\_\_\_
5. Was a decedent's final return filed? ☐ Yes ☐ No
6. Did will of decedent create trust? ☐ Yes ☐ No
7. Did decedent file IOWA return(s) up to the date of death? ☐ Yes ☐ No If no, attach earnings statement or explanatory affidavit.
8. Enter decedent's name, address, and Social Security Number on returns filed: \_\_\_\_\_  
\_\_\_\_\_
9. Name and Social Security Number of decedent's spouse, if any: \_\_\_\_\_
10. Enter name(s) of executor(s): \_\_\_\_\_
11. Enter date(s) and amount(s) of executor's fees paid to executor(s): \_\_\_\_\_
12. Had federal audit been made on prior returns of decedent or the estate or trust? ☐ Yes ☐ No Is an audit now in the process? ☐ Yes ☐ No
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? ☐ Yes ☐ No
14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? ☐ Yes ☐ No
15. Does the estate/trust elect to recognize the gain or loss on a distribution of property under section IRC 643(d)(e)? ☐ Yes ☐ No

**Schedule B - Beneficiaries' Shares of Income and Credits:** Attach additional pages as necessary. In lieu of Sch. B, attach Federal Sch. K-1.

	Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of each beneficiary ..... 1.				
2. Social Security Number ..... 2.				
3. Address ..... 3.				
4. Iowa resident (Yes/No) ..... 4.				
5. Net short-term capital gains ..... 5.				
6. Net long-term capital gain (100%) ..... 6.				
7. Depreciation and depletion ..... 7.				
8. Ordinary income subject to Iowa income tax ..... 8.				
9. Income not subject to Iowa income tax ..... 9.				
10. Excess deductions ..... 10.				
REGARDING IOWA NONRESIDENT INCOME .....				
11. Iowa income tax withheld, if any ..... 11.				
12. Withholding agent's identification number ..... 12.				

### Schedule C - Computation of Nonresident's Tax

- |   |     |         |
|---|-----|---------|
| 1. Federal taxable income from federal 1041 .....   | 1.  | _____   |
| 2. Interest and dividends from federal securities .....   | 2.  | _____   |
| 3. Balance: Subtract line 2 from line 1 .....   | 3.  | _____   |
| 4. Deduction taken for state income tax .....   | 4.  | _____   |
| 5. Interest and dividends from foreign, state and<br>municipal securities .....   | 5.  | _____   |
| 6. Exemption credit from federal 1041 .....   | 6.  | _____   |
| 7. Adjusted taxable income: Add lines 3 through 6 .....   | 7.  | _____   |
| 8. Compute tax on the amount shown on line 7<br>using Schedule E .....  | 8.  | _____   |
| 9. Personal exemption credit .....  | 9.  | \$40.00 |
| 10. Tax before being prorated .....   | 10. | _____   |
| 11. Nonresident percentage: Divide amount on line<br>22, page 1, by amount on line 7, Schedule C.<br>This may not be greater than 100%. ..... | 11. | _____ % |
| 12. Multiply line 10 by percentage on line 11 .....   | 12. | _____   |
| 13. Iowa lump sum tax: Attach federal schedule 4972 .   | 13. | _____   |
| 14. Iowa minimum tax: Attach IA6251 .....   | 14. | _____   |
| 15. Balance: Add lines 12, 13 and 14 .....  | 15. | _____   |
| 16. Motor fuel tax credit: Attach IA4136 .....  | 16. | _____   |
| 17. Other credits .....   | 17. | _____   |
| 18. Total credits: Add lines 16 and 17 .....  | 18. | _____   |
| 19. Total tax liability: Subtract line 18 from line 15.<br>Enter on line 32, page 1. ....   | 19. | _____   |

### Schedule D - Explanation of Expenses

[illegible]

### Schedule E - Tax Rates

Taxable Income				Of Excess		
Over	But Not Over		Tax Rate			Over
\$ 0	\$ 1,300	\$ 0.00	+	(0.36%	x	\$ 0)
1,300	2,600	4.68	+	(0.72%	x	1,300)
2,600	5,200	14.04	+	(2.43%	x	2,600)
5,200	11,700	77.22	+	(4.50%	x	5,200)
11,700	19,500	369.72	+	(6.12%	x	11,700)
19,500	26,000	847.08	+	(6.48%	x	19,500)
26,000	39,000	1,268.28	+	(6.80%	x	26,000)
39,000	58,500	2,152.28	+	(7.92%	x	39,000)
58,500	over	3,696.68	+	(8.98%	x	58,500)